

- (b) It is understood that the competent authority of the requesting State shall provide the following information to the competent authority of the requested State when making a request for information under Article 25 of the Convention:
- (i) name and, to the extent known, other information, such as address, account number or date of birth, in order to identify the person(s) under examination or investigation;
 - (ii) the period of time for which the information is requested;
 - (ii) a statement of the information sought including its nature and the form in which the requesting State wishes to receive the information from the requested State;
 - (iv) the tax purpose for which the information is sought;
 - (v) the name and, to the extent known, the address of any person believed to be in possession of the requested information.